

I, LINDA A. KELLEHER, City Clerk of the City of Reading, Pa., do hereby certify, that the foregoing is a true and correct copy of the original Ordinance passed by the Council of the City of Reading, on the 11th day of May, A. D. 2008. Witness my hand and seal of the said City this 13th day of May, A. D. 2008.

ORDINANCE NO. 50008

AMENDING CODE OF ORDINANCES OF THE CITY OF READING, BERKS COUNTY, PENNSYLVANIA, CHAPTER 24 TAXATION, PART 5 BYADDING A PROVISION RELATING TO THE BUSINESS PRIVILEGE TAX REGULATION'S PROCEDURE FOR DETERMINING MANUFACTURING EXEMPTIONS AND BY ADDING A REFUND CLAIM PROVISION.

IT IS HEREBY ENACTED AND ORDAINED by the City Council of the City of Reading, Berks County, Pennsylvania, as follows:

SECTION I: The text of Chapter 24, Part 5, §24-534 Products Manufactured or Grown in the City of Reading, is hereby amended to read as follows:

§ 24-534 Products Manufactured or Grown in the City of Reading.

If claiming a manufacturing exemption, a written request detailing the nature of the operation must be made within thirty (30) days of commencement of business to the Tax Administration Manager. An inspection of the operation is required prior to a decision being rendered. Acceptance or rejection of the request will be issued by the Tax Administration Manager in writing. All gross receipts will be considered taxable until said decision regarding an exemption is issued. Under no circumstances will manufacturing exemptions be granted retroactively, nor will any refunds be granted for any Business Privilege Tax paid prior to a manufacturing exemption being approved in writing.

SECTION 2: The text of Chapter 24, Part 5, Section 24-539(9) Refunds, is hereby amended to read as follows:

§24-539 Refund.

A. Any tax payment made under protest which the City of Reading thereafter determines to have been improperly paid shall be refunded to the taxpayer together with interest thereon computed at 6% per annum from the date of payment to the date of refund.

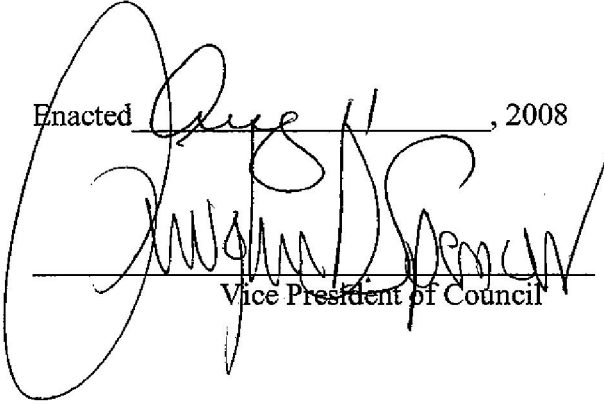
B. In accordance with the Local Taxpayers' Bill of Rights, (Act 50 of 1998) 53 Pa.C.S. 8421 et seq., all refund requests must be made within three years of the due date for filing the report or tax return (with allowable extensions) or one year after actual payment of the tax, whichever is later. If no report or tax return is required for the tax, a taxpayer must make a refund claim within three years after the due date for payment of the eligible tax or within one year after actual payment of the tax, whichever is later. For amounts paid after receipt of an Assessment Notice, the taxpayer must make a request for a refund to the City of Reading within one year of the date of the payment. A tax return

filed by the taxpayer showing an overpayment will also be deemed to be a request for a cash refund unless otherwise indicated.

SECTION 3. All other provisions of Chapter 24, Part 5 shall remain unchanged and in full force and effect.

SECTION 4. This Ordinance shall become effective in ten (10) days in accordance with Charter Section 219.


Enacted August 11, 2008


Vice President of Council

Attest:


City Clerk


(LAW DEPT.)

Submitted to Mayor: 

Date: 8-11-08

Received by the Mayor's Office: ms

Date: 8-12-08

Approved by Mayor: 

Date: 8/13/08

Vetoed by Mayor: _____

Date: _____